



MISSISSIPPI OFFICE OF THE STATE AUDITOR
STACEY E. PICKERING, AUDITOR

PERFORMANCE AUDIT DIVISION
DISTRICT EXIT CONFERENCE

February 11, 2016

Perry County School District

Beginning on Monday, February 8, 2016, the Office of the State Auditor's Performance Audit Division (PAD) performed a limited review of the accuracy and reliability of student and personnel data transmitted to the Mississippi Department of Education for the purpose of determining funding for local school districts. OSA reviewed the following:

Student Enrollment

1. I determined whether there is a written policy on enrollment requirements and procedures at each school. As a result, I found the following:

Beaumont Elementary, New Augusta Elementary, Runnelstown Elementary, and Perry Central High Schools do have a written policy on enrollment requirements and procedures.

2. I determined whether the number of students enrolled in school is being accurately reported. As a result, I found the following:

Runnelstown Elementary School is reporting the number of students enrolled accurately.

3. I determined whether the school is following policy regarding student enrollment records. As a result, I found the following:

Beaumont Elementary School is not following policy regarding student enrollment. Of the records reviewed, 1 out of 6 had missing, incomplete, or invalid proof of residency.

New Augusta Elementary is following policy regarding student enrollment.

Runnelstown Elementary is not following policy regarding student enrollment. Of the records reviewed, 1 out of 9 had missing, incomplete, or invalid proof of residency.

Perry Central High School is following policy regarding student enrollment.

4. I determined whether the selected student's information is in the student package and is the same as the information kept in the student's record. As a result, I found the following:

At Beaumont Elementary, Runnelstown Elementary, and Perry Central High Schools, the selected student's information in the student package **is the same** as the information kept in the student's record.



At New Augusta Elementary School, the selected student's information in the student package **is not the same** as the information kept in the student's record. Of the records reviewed, 2 out of 10 student's information **did not match** information in the student package.

Student Attendance/Absenteeism

1. I determined whether there is a written policy on monitoring and reporting student absences. As a result, I found the following:

Beaumont Elementary, New Augusta Elementary, Runnelstown Elementary, and Perry Central High Schools do have a written policy on monitoring and reporting student absences.

2. I determined whether the school is following policy regarding attendance and absenteeism. As a result, I found the following:

Beaumont Elementary, New Augusta Elementary, Runnelstown Elementary, and Perry Central High Schools are following policy regarding attendance and absenteeism.

Reporting of Suspensions

1. I determined whether the school is following policy regarding the reporting of suspensions. As a result, I found the following:

Beaumont Elementary, Runnelstown Elementary, and Perry Central High Schools did not have any suspensions.

New Augusta Elementary School is following policy regarding the reporting of suspensions.

School Attendance Reporting

1. I determined whether the school is following policy regarding the reporting of unexcused absences. As a result, I found the following:

Beaumont Elementary, New Augusta Elementary, Runnelstown Elementary, and Perry Central High Schools are following policy regarding the reporting of unexcused absences.

2. I determined whether the school attendance officer is following policy regarding reporting of unexcused absences. As a result, I found the following:

Perry County School District's attendance officer is following policy regarding the reporting of unexcused absences.

Graduation – THIS IS ONLY PERFORMED AT SCHOOLS WITH A 12TH GRADE

1. I determined whether graduation requirements are being met. As a result, I found the following:

At Perry Central High School, not all students selected met graduation requirements. Of the records reviewed, 2 out of 4 did not earn the minimum number of Carnegie units.

2. I determined whether all graduation records were complete. As a result, I found the following.

At Perry Central High School, all graduation records were complete.

Property Internal Controls

1. I determined whether the district has internal controls related to property and whether the district is adhering to those controls. As a result, I found the following:

Perry County School District has written internal controls related to property and is adhering to those controls.

I would like to thank you for taking time out of your busy schedule to discuss the results of the review in your district. Copies of all audit exceptions are available upon your request. Please submit formal comments regarding the audit to my office, at **P.O. Box 956, Jackson, MS 39205; Attention: Paige Taylor, by 2/18/2016. If you do not respond within two weeks after this date, the response for the audit report will state that you chose not to respond.** If you have questions or comments, please feel free to contact me or Keyla Bradford, Project Manager, at 601-576-2800.

By signing below you agree that you have received a copy of this report and a brief explanation of the exceptions.



Superintendent Signature



Date

PERRY COUNTY SCHOOLS

Scott Dearman, Superintendent of Education

Personnel

*Jeannie Bolton, Accounts Payable
Kimberly James, Business Officer
Julie Prine, MSIS/Purchasing Agent
Melodye Holloway, Secretary*

P. O. Box 137

*New Augusta, MS 39462-0137
(601) 964-3211
FAX (601) 964-8204*

Board Members

*Fredrick Jackson
Robert Shows, Jr.
Glennwood Mathis
Kevin Courtney
Sharon Lott*

February 11, 2016

Paige Taylor
State Auditor Office
P.O. Box 956
Jackson, MS 39205

Ms. Taylor,

Below is our response to the audit conducted at our district the week of February 8, 2016. I have enclosed a copy of our findings.

In response to Student Enrollment Number 3:

1. At Beaumont School we will ensure that our proof of residency form matches our policy.
2. At Runnelstown School we will ensure that our personnel know that they are to use our affidavit of residency for those parents/guardians that are living with another individual.

In response to Student Enrollment Number 4:

1. At New Augusta School we will ensure that personnel conduct more record checks to ensure accuracy in student records.

In response to Graduation Number 1:

1. We will ensure that our counselor and principal follow our policy on graduation requirements.

If you have any questions about our response, please contact me at 601-964-3211.

Sincerely,


Gregory S. Dearman, Ed.D.
Superintendent, PCSD